



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Division of Program Compliance – Audits Branch  
1600 9<sup>th</sup> Street, Sacramento, CA 95814  
(916) 445-1554, FAX (916) 445-1588

January 30, 2009

Mary Anne Ford Sherman, Director  
Kings County Behavioral Health Administration  
450 Kings County Drive, Suite 104  
Hanford, CA 93230

Dear Ms. Sherman:

## AUDIT REPORT – KINGS COUNTY MENTAL HEALTH

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Kings County Mental Health for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

### NET PROGRAM COSTS

	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 2,839,177	\$ 2,623,844	\$ (215,333)
Federal Share of Healthy Families/Medi-Cal	\$ 92,817	\$ 94,898	\$ 2,081
State General Funds EPSDT Due State	\$ 753,583	\$ 694,382	\$ (59,200)

Mary Anne Ford Sherman, Director  
January 30, 2009  
Page Two

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA  
Chief of Audits



CHUKWUEMEKA OKEMIRI, CPA  
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

KINGS COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 0	\$ 0	\$ 0
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		\$ 0	\$ 0	\$ 0
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 2,839,177	\$ (215,333)	\$ 2,623,844
HEALTHY FAMILIES - FFP		92,817	2,081	94,898
TOTAL FFP - COUNTY PROVIDERS		\$ 2,931,994	\$ (213,252)	\$ 2,718,742
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 2,839,177	\$ (215,333)	\$ 2,623,844
HEALTHY FAMILIES - FFP		92,817	2,081	94,898
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		\$ 2,931,994	\$ (213,252)	\$ 2,718,742
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF		\$ 753,583	\$ (59,200)	\$ 694,382

KINGS COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(1)	(2)			(3)	(4)				(5)	(6)	(7)			(8)	(9)				(10)		
		Medi-Cal and Crossover Gross Cost	Enhanced - Children Gross Cost			Enhanced - Refugees Gross Cost	Total Gross Cost (Excl. HFP)				Healthy Families Gross Cost	Medi-Cal and Crossover Gross Cost	Enhanced - Children Gross Cost			Enhanced - Refugees Gross Cost	Total Gross Cost (Excl. HFP)				Healthy Families Gross Cost		
		(MH 1968, Ln 5, 5A, 10,10A)	I	N	P	A	T	F	E	N	T	(MH 1968, Ln 5, 5A, 10,10A)	O	U	T	P	A	T	I	E	N	T	(MH 1968, Ln 27, 27A)
00233	Kings View Counseling Corp	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,434,158	\$ 19,610	\$ 0	\$ 4,453,768	\$ 140,208							

GRAND TOTAL

\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 4,434,158 \$ 19,610 \$ 0 \$ 4,453,768 \$ 140,208

KINGS COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00233	Kings View Counseling Corp	\$	0 \$	0 \$	0 \$	0 \$	0 \$	4,453,768 \$	140,208 \$	0

GRAND TOTAL

\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 4,453,768 \$ 140,208 \$ 0

KINGS COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

9

Legal Entity Number	Legal Entity	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	(22) Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families	(24) Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
		<u>I N P A T I E N T</u>		<u>O U T P A T I E N T</u>		(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
		(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)					
00233	Kings View Counseling Corp	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,623,844	\$ 94,898	\$ 2,718,742	\$ 3,504,756	\$ 2,718,742

GRAND TOTAL

\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,623,844	\$ 94,898	\$ 2,718,742	\$ 3,504,756	\$ 2,718,742
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(To Sch. 1)

**KINGS COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2004**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	4,737,994	(284,226)	4,453,768
(2) Total SD/MC Claims	4,509,797	0	4,509,797
(3) Percent % (Line 1/Line 2)	105.06%	-6.30%	98.76%
(4) EPSDT Claims	2,235,757	0	2,235,757
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	2,348,886	(140,852)	2,208,034
(6) Cost Settled Baseline for EPSDT	720,383	0	720,383
(7) Net Cost Settlement Amount (Line 5 - Line 6)	1,628,503	(140,852)	1,487,651
(8) 46.7% of Cost Settlement Amount (Line 7 x 46.7%)	760,511	(65,778)	694,733
(8a) FY 2001-02 EPSDT Settlement	691,227	0	691,227
(8b) Annual Local Growth (L. 8 - 8a)	69,284	(65,778)	3,506
(9) County Match 10% of Local Growth (8b x 10%)	6,928	(6,578)	351
(10) Net Cost Settlement Amount (L. 8 - 9)	753,583	(59,200)	694,382
(11) SGF Distribution (Settled and Audited)	753,583	0	753,583
(12) SGF Due County (State)	<u>0</u>	<u>(59,200)</u>	<u>(59,200)</u>
			(To Sch. 1)

**Source:**

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

## AUDIT ADJUSTMENTS

Provider KINGS COUNTY				Provider Number 00016	No. of Adj. 5	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u></b>			
1	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 2,839,177	\$ (215,333)	\$ 2,623,844
2	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 92,817	\$ 2,081	\$ 94,898
					<u>2,931,994</u>	<u>(213,252)</u>	<u>2,718,742</u>
				To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to revenues and units of service/time and the results of the Medical Oversight audit.			
				<b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>			
3	SCH 4	1	3	SD/MC ACTUALS	\$ 4,737,994	\$ (284,226)	\$ 4,453,768
				To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.			
4	SCH 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 753,583	\$ (59,200)	\$ 694,382
				To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.			
5	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE	\$ 0	\$ (59,200)	\$ (59,200)
				To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows:			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			



## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

## CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS

County Code: 16

Legal Entity: KINGS COUNTY		A	B	C
Legal Entity Number: 00016		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures		8,834,629	8,834,629
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(7,195,478)	(7,195,478)
4	Other Adjustments from MH 1962		(1,161,561)	(1,161,561)
5	Total Costs Before Medi-Cal Adjustments		477,590	477,590
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			477,590
	Administrative Costs (County Only)			
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
17	Research and Evaluation (County Only)			0
18	Mode Costs (Direct Service and MAA)			477,590
19	Total Costs - Lines 9 through 18			477,590

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS  
MH 1962 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS  
County Code: 16

Legal Entity: KINGS COUNTY		A	B	C
Legal Entity Number: 00016		Salaries and Benefits	Other	Total Adjustments
1	inpatient	0	(273,428)	(273,428)
2	manage care offset	0	(225,747)	(225,747)
3	state hospital	0	(71,588)	(71,588)
4	other in/out	0	(4,070)	(4,070)
5	prop 36 pymts	0	(55,524)	(55,524)
6	stop grant pymts	0	(1,280)	(1,280)
7	jail	0	(238,940)	(238,940)
8	admin cost - to le 00233	0	(73,646)	(73,646)
9	aso advances - to le 00233	0	(13,000)	(13,000)
10	group homes direct serv - to le 00233	0	(204,339)	(204,339)
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>		(1,161,561)	(1,161,561)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO MODES OF SERVICE  
 MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: KINGS  
 County Code: 16

Legal Entity: KINGS COUNTY		A
Legal Entity Number: 00016		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	477,590
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	366,490
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	
6	Outreach Services (Mode 45)	
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	111,100
9	Total - Lines 2 through 8	477,590



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Division of Program Compliance – Audits Branch

1600 9<sup>th</sup> Street, Sacramento, CA 95814

(916) 445-1554, FAX (916) 445-1588

January 30, 2009

Mary Anne Ford Sherman, Director  
Kings County Behavioral Health Administration  
450 Kings County Drive, Suite 104  
Hanford, CA 93230

Dear Ms. Sherman:

## AUDIT REPORT – KINGS VIEW COUNSELING SERVICES IN KINGS COUNTY

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Kings View Counseling Services in Kings County for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

### NET PROGRAM COSTS

	<u>Settled</u>		<u>Allowed</u>		<u>Adjustment</u>
Federal Share of					
Short-Doyle/Medi-Cal	\$	2,839,177	\$	2,623,844	\$ (215,333)
Federal Share of					
Healthy Families/Medi-Cal	\$	92,817	\$	94,898	\$ 2,081

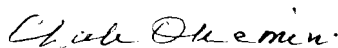
Mary Anne Ford Sherman, Director  
January 30, 2009  
Page Two

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA  
Chief of Audits



CHUKWUEMEKE OKEMIRI, CPA  
Supervisor, Northern Region Audits

Enclosures

Certified Mail



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Audits Section – Northern Region  
1600 9<sup>th</sup> Street, Sacramento, CA 95814  
(916) 445-1554, FAX (916) 445-1588

January 30, 2009

Brenda Johnson-Hill, MFCC  
Executive Director  
Kings View Counseling Services  
1393 Bailey Drive  
Hanford, CA 93230

Dear Ms. Johnson-Hill:

Enclosed is a copy of our audit report of your 2003-2004 Fiscal Year operation concerning the Short-Doyle/Medi-Cal program in Kings County.

If you disagree with the results, your concerns should be directed to the County.

Sincerely,

CHUKWUEMEKA OKEMIRI, CPA  
Supervisor  
Audits – Northern Region

Enclosures

CERTIFIED MAIL

## SCHEDULE 1

KINGS COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2004

LEGAL ENTITY NAME: KINGS VIEW CORPORATE SERVICES

LEGAL ENTITY NUMBER: 00233

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 2,839,177	\$ (215,333)	\$ 2,623,844
HEALTHY FAMILIES - FFP	(Sch. 2a)	92,817	2,081	94,898
TOTAL FFP		<u>\$ 2,931,994</u>	<u>\$ (213,252)</u>	<u>\$ 2,718,742</u>

SCHEDULE 2

**KINGS COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004**

LEGAL ENTITY NAME: KINGS VIEW CORPORATE SERVICES

LEGAL ENTITY NUMBER: 00233

		As Settled	Audit Adjustments	As Audited
<b><u>Total Medi-Cal Gross Reimbursement</u></b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	4,737,994	(303,836)	4,434,158
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	19,610	19,610
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	134,613	5,595	140,208
9. Total		<u>\$ 4,872,607</u>	<u>\$ (278,630)</u>	<u>\$ 4,593,977</u>

**Less: Patient & Other Payer Revenues**

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Net Reimbursement for Direct Services**

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	4,737,994	(284,226)	4,453,768
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	134,613	5,595	140,208
25. Total		<u>\$ 4,872,607</u>	<u>\$ (278,630)</u>	<u>\$ 4,593,977</u>

**Medi-Cal MAA Reimbursement**

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



## SCHEDULE 2a

**KINGS COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004**

LEGAL ENTITY NAME: KINGS VIEW CORPORATE SERVICES

LEGAL ENTITY NUMBER: 00233

			As Settled	Audit Adjustments	As Audited
<b><u>Amount Negotiated Rates Exceed Cost</u></b>					
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$	0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)		0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0	0	0
36. Total		\$	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Medi-Cal Administrative Reimbursement</u></b>					
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	710,699	\$ (42,634)	\$ 668,065
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	237,317	\$ (53,426)	\$ 183,891
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	<u>237,317</u>	<u>(53,426)</u>	<u>183,891</u>
<b><u>Healthy Families Administrative Reimbursement</u></b>					
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$	13,461	\$ 560	\$ 14,021
41. Healthy Families Administration	(MH1979, Ln 9)	\$	8,184	\$ (2,395)	\$ 5,789
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	<u>8,184</u>	<u>(2,395)</u>	<u>5,789</u>
<b><u>Utilization Review Reimbursement</u></b>					
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	169,129	\$ (9,176)	\$ 159,953
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	140,783	\$ (68,175)	\$ 72,608
<b><u>Net SD/MC Reimbursement - FFP</u></b>					
45. Direct Services	(MH1979, Ln 16,16A)	\$	2,523,281	\$ (160,398)	\$ 2,362,883
46. Enhanced (Children)	(MH1979, Ln 17,17A)		0	12,747	12,747
47. Enhanced (Refugees)	(MH1979, Ln 18)		0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)		0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)		118,658	(26,713)	91,946
50. U.R. Skilled Professional	(MH1979, Ln 14)		126,847	(6,882)	119,965
51. U.R. Other	(MH1979, Ln 15)		70,391	(34,087)	36,304
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0	0	0
53. Subtotal- FFP		\$	<u>2,839,177</u>	<u>(215,333)</u>	<u>2,623,844</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )		0	0	0
56. Total SD/MC Reimbursement - FFP		\$	<u>2,839,177</u>	<u>(215,333)</u>	<u>2,623,844</u>
<b><u>Net Healthy Families Reimbursement - FFP</u></b>					
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	87,498	\$ 3,637	\$ 91,135
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)		5,319	(1,556)	3,763
60. Total Healthy Families Reimbursement - FFP		\$	<u>92,817</u>	<u>2,081</u>	<u>94,898</u>
61. Total - FFP (Ln 56 + Ln 60)		\$	<u>2,931,994</u>	<u>(213,252)</u>	<u>2,718,742</u>

(To Sch. 1)

## AUDIT ADJUSTMENTS

Provider KINGS VIEW CORPORATE SERVICES				Provider Number 00233	No. of Adj. 44	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	1	C	<p>MENTAL HEALTH EXPENDITURES</p> <p>To adjust allocation of allowable Corporate Cost based on the cost of each individual program per CMS requirements. CMS 15-1, Section 2300. 42 CFR 413</p> <p style="text-align: right;">Admin. Cost \$ (26,942) Mode Cost <u>(134,837)</u> <u>\$ (161,779)</u></p>	\$ 7,152,063	\$ (161,779)	\$ 6,990,284
2	MH 1960	4	C	<p>OTHER ADJUSTMENTS FROM MH 1962</p> <p>To adjust rental cost to agree with Report of Findings (appeal) by DHS. dated October 14, 2005</p>	\$ (8,895)	\$ 309,564	\$ 300,669 *
3	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 237,317	\$ (237,317)	\$ -
4	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	8,184	(8,184)	-
5	MH 1960	11	C	NON-SD/MC ADMINISTRATION	58,320	(58,320)	-
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>303,821</u>		<u>303,821</u> *
				To eliminate the reported allocation of Administrative Costs. Administrative costs will be redistributed to the proper cost centers after adjustments to administrative costs are made below.			
6	MH 1960	12	C	<p>TOTAL ADMINISTRATIVE COSTS</p> <p>To reflect adjustment #1.</p>	** \$ 303,821	\$ (26,942)	\$ 276,879 *
7	MH 1960	9	C	SD/MC ADMINISTRATION	\$ -	\$ 183,891	\$ 183,891
8	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION		\$ 5,789	5,789
9	MH 1960	11	C	NON SD/MC ADMINISTRATION		\$ 87,199	87,199
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>276,879</u>		<u>276,879</u>
				To allocate Total Administrative Costs between SD/MC, Healthy Families, and Non-SD/MC Administration based on the audited gross cost on MH 1968.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW CORPORATE SERVICES				00233	44	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
10	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 169,129	\$ (169,129)	
11	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	140,783	(140,783)	
12	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	72,695	(72,695)	
info		16	C	TOTAL UTILIZATION REVIEW COSTS	<u>382,607</u>		<u>382,607</u> *
				To eliminate the reported allocation of Skilled Professional Medi-Cal Personnel, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review. Cost will be redistributed to the proper cost centers after adjustments to Utilization Review Costs are made below.			
13	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ 382,607	\$ (74,444)	\$ 308,163 *
				To reclassify contracted physician fee from Utilization Review to Mode Cost.			
14	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ -	\$ 159,953	\$ 159,953
15	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW		\$ 72,608	72,608
16	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW		\$ 75,602	75,602
	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** <u>308,163</u>		<u>308,163</u>
				To allocate Total Utilization Review Costs between SPMP Other SD/MC Utilization Review, and Non-SD/MC Utilization Review based on the audited gross costs on MH 1968.			
17	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 6,456,741	\$ 249,171	\$ 6,705,912
				To reflect adjustment #1, 2, 13.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider KINGS VIEW CORPORATE SERVICES				Provider Number 00233	No. of Adj. 44	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u></b>			
18	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 186,691	(79,267)	\$ 107,424
19	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	5,651,556	328,437	5,979,993
info	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	618,494	-	618,494
info				TOTAL	<u>\$ 6,456,741</u>	<u>\$ 249,170</u>	<u>\$ 6,705,911</u>
				To distribute revised Direct Services cost to Other 24 Hour Services, Day Services, Outreach Services.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW CORPORATE SERVICES				00233	44	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>PROGRAMS 1 AND 2</u></b>			
20	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	592,181	10,567	602,748 *
21	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	2,067,446	(230,737)	1,836,709 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	43,489	-	43,489 *
22	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	116,689	210	116,899 *
23	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	-	4,067	4,067 *
24	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	-	8,744	8,744 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	-	-	- *
25	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	25,226	379	25,605 *
26	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	65,998	579	66,577 *
Info				TOTAL	<u>2,911,029</u>	<u>(206,191)</u>	<u>2,704,838</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated December 10, 2008 (excluding disallowed claims). Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
27	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 602,748	(216,397)	386,351 *
28	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,836,709	477,255	2,313,964 *
29	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 43,489	(43,489)	- *
30	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 116,899	(116,899)	- *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 4,067	-	4,067 *
31	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 8,744	105	8,849 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
32	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 25,605	(2,263)	23,342 *
33	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 66,577	33	66,610 *
Info				TOTAL	<u>2,704,838</u>	<u>98,345</u>	<u>2,803,183</u>
				To adjust the SD/MC, Enhanced, Healthy Families units of service/time to agree with county's records (including disallowance). Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW CORPORATE SERVICES				00233	44	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>PROGRAMS 1 AND 2</u></b>			
Info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 386,351	-	386,351 *
34	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 2,313,964	(30)	2,313,934 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	-	- *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	-	- *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 4,067	-	4,067 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 8,849	-	8,849 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 23,342	-	23,342 *
35	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 66,610	(150)	66,460 *
Info				TOTAL	<u>2,803,183</u>	<u>(180)</u>	<u>2,803,003</u>
				To adjust the State DMH Approved Claims Report dated July 24, 2008 to exclude the County's Non EPSDT disallowed units in DCS .			
Info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 386,351	-	386,351 *
36	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 2,313,934	(9,959)	2,303,975 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	-	- *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	-	- *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 4,067	-	4,067 *
37	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 8,849	(105)	8,744 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 23,342	-	23,342 *
38	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 66,460	(30)	66,430 *
Info				TOTAL	<u>2,803,003</u>	<u>(10,094)</u>	<u>2,792,909</u>
				To adjust the State DMH Approved Claims Report dated July 24, 2008 to exclude the County's EPSDT disallowed units in DCS .			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW CORPORATE SERVICES				00233	44	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>PROGRAMS 1 AND 2</u></b>			
39	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 386,351	194,402	580,753
40	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 2,303,975	(449,116)	1,854,859
41	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	43,489	43,489
42	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	116,899	116,899
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 4,067	-	4,067
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 8,744	-	8,744
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	-
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 23,342	-	23,342
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 66,430	-	66,430
Info				TOTAL	<u>2,792,909</u>	<u>(94,326)</u>	<u>2,698,583</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
43	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 2,839,177	\$ (215,333)	\$ 2,623,844
44	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 92,817	\$ 2,081	\$ 94,898
					<u>2,931,994</u>	<u>(213,252)</u>	<u>2,718,742</u>
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, revenues, units of service/time and the results of the Medical Oversight audit.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS

County Code: 16

Legal Entity: KINGS COUNTY		A	B	C
Legal Entity Number: 00233		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	4,522,412	2,467,872	6,990,284
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962		300,669	300,669
5	Total Costs Before Medi-Cal Adjustments	4,522,412	2,768,541	7,290,953
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			7,290,953
Administrative Costs (County Only)				
9	SD/MC Administration			183,891
10	Healthy Families Administration			5,789
11	Non-SD/MC Administration			87,199
12	Total Administrative Costs			276,879
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			159,953
14	Other SD/MC Utilization Review			72,608
15	Non-SD/MC Utilization Review			75,602
16	Total Utilization Review Costs			308,163
17	Research and Evaluation (County Only)			0
18	Mode Costs (Direct Service and MAA)			6,705,911
19	Total Costs - Lines 9 through 18			7,290,953



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS

MH 1962 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS

County Code: 16

Legal Entity: KINGS COUNTY		A	B	C
Legal Entity Number: 00233		Salaries and Benefits	Other	Total Adjustments
1				
2	building exp in		37,283	37,283
3	admin from co		73,646	73,646
4	aso from co		13,000	13,000
5	aso kv adj in-out		2,121	2,121
6	mco kv adj in-out		(29,719)	(29,719)
7	group home from co gl		204,339	204,339
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>		300,669	300,669

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO MODES OF SERVICE  
 MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: KINGS  
 County Code: 16

Legal Entity: KINGS COUNTY		A
Legal Entity Number: 00233		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	6,705,911
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	107,424
5	Outpatient Services (Mode 15 Program 1 + Program 2)	5,979,993
6	Outreach Services (Mode 45)	618,494
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	6,705,911

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County KINGS County Code 16			CR				
Legal Entity: KINGS VIEW - KINGS COUNTY			A	B	C	D	E
Legal Entity Number: 00233				Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function
				96			
1	Allocation Percentage		100.00%	100.00%			
2	Total Units			1,374			
3	Gross Cost		107,424	107,424			
4	Cost per Unit			78.18			
5	SMA per Unit			118.94			
6	Published Charge per Unit			118.94			
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/03 - 09/30/03		254			
8A		10/01/03 - 06/30/04		936			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					
9A		10/01/03 - 06/30/04					
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03					
10A		10/01/03 - 06/30/04					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04					
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					
11A		10/01/03 - 06/30/04					
12	Non-Medi-Cal Units			184			
13	Medi-Cal Costs	07/01/03 - 09/30/03	19,859	19,859			
13A		10/01/03 - 06/30/04	73,179	73,179			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	30,211	30,211			
14A		10/01/03 - 06/30/04	111,328	111,328			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	30,211	30,211			
15A		10/01/03 - 06/30/04	111,328	111,328			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03					
16A		10/01/03 - 06/30/04					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03					
17A		10/01/03 - 06/30/04					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03					
18A		10/01/03 - 06/30/04					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03					
19A		10/01/03 - 06/30/04					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03					
20A		10/01/03 - 06/30/04					
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03					
21A		10/01/03 - 06/30/04					
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03					
22A		10/01/03 - 06/30/04					
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03					
23A		10/01/03 - 06/30/04					
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03					
24A		10/01/03 - 06/30/04					
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04					
29	Healthy Families Costs	07/01/03 - 09/30/03					
29A		10/01/03 - 06/30/04					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					
30A		10/01/03 - 06/30/04					
31	Healthy Families Published Charges	07/01/03 - 09/30/03					
31A		10/01/03 - 06/30/04					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					
32A		10/01/03 - 06/30/04					
33	Non-Medi-Cal Costs		14,386	14,386			

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: KINGS  
County Code: 16

County Code: 16			CR	CR	CR	CR	CR		
Legal Entity: KINGS VIEW - KINGS COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00233			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function
			01	10	60	70	58		
1	Allocation Percentage		100.00%	23.12%	41.69%	30.03%	5.02%	0.14%	
2	Total Units			1,115,192	1,559,643	606,636	125,817	5,316	
3	Gross Cost		5,802,919	1,341,485	2,419,482	1,742,588	291,117	8,247	
4	Cost per Unit			1.20	1.55	2.87	2.31	1.55	
5	SMA per Unit			1.83	2.36	4.37	3.52	2.36	
6	Published Charge per Unit			1.83	2.36	4.37	3.52	2.36	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		211,331	232,962	101,229	9,856	1,086	
8A		10/01/03 - 06/30/04		626,932	793,425	301,226	36,685	4,210	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		46	19,044	19,055	5,344		
9A		10/01/03 - 06/30/04		195	56,691	45,812	13,991		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		1,012	2,819	236			
10A		10/01/03 - 06/30/04		2,069	6,298	377			
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		7,716	13,957	1,214	455		
11A		10/01/03 - 06/30/04		15,448	45,198	4,749	1,035		
12	Non-Medi-Cal Units			250,443	389,249	132,738	58,451	20	
13	Medi-Cal Costs	07/01/03 - 09/30/03	930,883	254,214	361,395	290,785	22,805	1,685	
13A		10/01/03 - 06/30/04	2,941,690	754,148	1,230,844	865,285	84,882	6,531	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,416,153	386,736	549,790	442,371	34,693	2,563	
14A		10/01/03 - 06/30/04	4,475,193	1,147,286	1,872,483	1,316,358	129,131	9,936	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,416,153	386,736	549,790	442,371	34,693	2,563	
15A		10/01/03 - 06/30/04	4,475,193	1,147,286	1,872,483	1,316,358	129,131	9,936	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	96,700	55	29,543	54,736	12,365		
17A		10/01/03 - 06/30/04	252,149	235	87,945	131,597	32,373		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	147,109	84	44,944	83,270	18,811		
18A		10/01/03 - 06/30/04	383,594	357	133,791	200,198	49,248		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	147,109	84	44,944	83,270	18,811		
19A		10/01/03 - 06/30/04	383,594	357	133,791	200,198	49,248		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	6,268	1,217	4,373	678			
21A		10/01/03 - 06/30/04	13,342	2,489	9,770	1,083			
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	9,536	1,852	6,653	1,031			
22A		10/01/03 - 06/30/04	20,297	3,786	14,863	1,647			
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	9,536	1,852	6,653	1,031			
23A		10/01/03 - 06/30/04	20,297	3,786	14,863	1,647			
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	35,473	9,282	21,652	3,487	1,053		
29A		10/01/03 - 06/30/04	104,735	18,583	70,116	13,642	2,395		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	53,966	14,120	32,939	5,305	1,602		
30A		10/01/03 - 06/30/04	159,333	28,270	106,667	20,753	3,643		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	53,966	14,120	32,939	5,305	1,602		
31A		10/01/03 - 06/30/04	159,333	28,270	106,667	20,753	3,643		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,421,678	301,263	603,844	381,296	135,245	31	

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: KINGS County Code: 16			MHS		MHS		TBS		ASO		ASO	
Legal Entity: KINGS VIEW - KINGS COUNTY			A	B	C	D	E	F	G			
Legal Entity Number: 00233			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function			
Mode: 15 - Outpatient (Program 2)				10	60	58	10	60				
1	Allocation Percentage		100.00%	22.38%	28.31%	30.60%	14.76%	3.95%				
2	Total Units			40,005	22,350	61,165	20,565	1,290				
3	Gross Cost		177,074	39,622	50,131	54,187	26,133	7,002				
4	Cost per Unit			0.99	2.24	0.89	1.27	5.43				
5	SMA per Unit			2.36	4.37	2.36	2.36	4.37				
6	Published Charge per Unit											
7	Negotiated Rate / Cost per Unit											
8	Medi-Cal Units	07/01/03 - 09/30/03		6,270		14,735	2,880	150				
8A		10/01/03 - 06/30/04		26,175	15	46,430	17,685	1,140				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03										
9A		10/01/03 - 06/30/04		210								
10	Enhanced SD/MC Units	07/01/03 - 09/30/03										
10A		10/01/03 - 06/30/04										
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04									
11	Healthy Families (SED) Units	07/01/03 - 09/30/03										
11A		10/01/03 - 06/30/04										
12	Non-Medi-Cal Units			7,350	22,335							
13	Medi-Cal Costs	07/01/03 - 09/30/03	23,738	6,210		13,054	3,660	814				
13A		10/01/03 - 06/30/04	95,752	25,924	34	41,133	22,473	6,188				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	57,024	14,797		34,775	6,797	656				
14A		10/01/03 - 06/30/04	218,132	61,773	66	109,575	41,737	4,982				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03										
15A		10/01/03 - 06/30/04										
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03										
16A		10/01/03 - 06/30/04										
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03										
17A		10/01/03 - 06/30/04	208	208								
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03										
18A		10/01/03 - 06/30/04	496	496								
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03										
19A		10/01/03 - 06/30/04										
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03										
20A		10/01/03 - 06/30/04										
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03										
21A		10/01/03 - 06/30/04										
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03										
22A		10/01/03 - 06/30/04										
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03										
23A		10/01/03 - 06/30/04										
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03										
24A		10/01/03 - 06/30/04										
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04									
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04									
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04									
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04									
29	Healthy Families Costs	07/01/03 - 09/30/03										
29A		10/01/03 - 06/30/04										
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03										
30A		10/01/03 - 06/30/04										
31	Healthy Families Published Charges	07/01/03 - 09/30/03										
31A		10/01/03 - 06/30/04										
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03										
32A		10/01/03 - 06/30/04										
33	Non-Medi-Cal Costs		57,377	7,280	50,097			(0)				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: KINGS  
County Code: 16

County Code: 16		CR		CAW	CR			
Legal Entity: KINGS VIEW - KINGS COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00233		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20	21	22			
1	Allocation Percentage	100.00%	26.74%	72.98%	0.28%			
2	Total Units		3,782	9,014	134			
3	Gross Cost	618,494	165,414	451,378	1,702			
4	Cost per Unit		43.74	50.08	12.70			
5	Non-Medi-Cal Units		3,782	9,014	134			
6	Non-Medi-Cal Costs	618,494	165,414	451,378	1,702			

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT  
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County KINGS County Code 16			REIMBURSEMENT TYPE				PC	Costs			Costs		
Legal Entity KINGS VIEW - KINGS COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number 00233			Mode 55			Total MAA	Total Inpatient Mode 05-Hospital	Mode 05-Alt Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col I + Col J)
			S F's 01-09	S F's 11-19, 31-39	S F's 21-29								
1	Medi-Cal Costs	07/01/03 - 09/30/03							19,859	930,883	950,742	23,738	974,480
1A		10/01/03 - 06/30/04							73,179	2,941,690	3,014,870	95,752	3,110,621
2	Medi-Cal SMA	07/01/03 - 09/30/03							30,211	1,416,153	1,446,364	57,024	1,503,388
2A		10/01/03 - 06/30/04							111,328	4,475,193	4,586,521	218,132	4,804,653
3	Medi-Cal P C	07/01/03 - 09/30/03							30,211	1,416,153	1,446,364		1,446,364
3A		10/01/03 - 06/30/04							111,328	4,475,193	4,586,521		4,586,521
4	Medi-Cal N R	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							19,859	930,883	950,742	23,738	974,480
5A		10/01/03 - 06/30/04							73,179	2,941,690	3,014,870	95,752	3,110,621
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								96,700	96,700		96,700
6A		10/01/03 - 06/30/04								252,149	252,149	208	252,357
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								147,109	147,109		147,109
7A		10/01/03 - 06/30/04								383,594	383,594	496	384,090
8	Medicare/Medi-Cal Crossover P C	07/01/03 - 09/30/03								147,109	147,109		147,109
8A		10/01/03 - 06/30/04								383,594	383,594		383,594
9	Medicare/Medi-Cal Crossover N R	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim	07/01/03 - 09/30/03								96,700	96,700		96,700
10A		10/01/03 - 06/30/04								252,149	252,149	208	252,357
11	Total SD/MC + Crossover Gross Reim	07/01/03 - 09/30/03							19,859	1,027,583	1,047,442	23,738	1,071,179
11A		10/01/03 - 06/30/04							73,179	3,193,839	3,267,019	95,960	3,362,979
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								6,268	6,268		6,268
12A		10/01/03 - 06/30/04								13,342	13,342		13,342
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								9,536	9,536		9,536
13A		10/01/03 - 06/30/04								20,297	20,297		20,297
14	Enhanced SD/MC (Children) P C	07/01/03 - 09/30/03								9,536	9,536		9,536
14A		10/01/03 - 06/30/04								20,297	20,297		20,297
15	Enhanced SD/MC (Children) N R	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim	07/01/03 - 09/30/03								6,268	6,268		6,268
16A		10/01/03 - 06/30/04								13,342	13,342		13,342
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P C	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N R	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/03 - 09/30/03							19,859	1,033,852	1,053,710	23,738	1,077,448
21A		10/01/03 - 06/30/04							73,179	3,207,181	3,280,361	95,960	3,376,320
22	Enhanced SD/MC (Refugees) Gross Reim	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03								35,473	35,473		35,473
23A		10/01/03 - 06/30/04								104,735	104,735		104,735
24	Healthy Families SMA	07/01/03 - 09/30/03								53,966	53,966		53,966
24A		10/01/03 - 06/30/04								159,333	159,333		159,333
25	Healthy Families P C	07/01/03 - 09/30/03								53,966	53,966		53,966
25A		10/01/03 - 06/30/04								159,333	159,333		159,333
26	Healthy Families N R	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim	07/01/03 - 09/30/03								35,473	35,473		35,473
27A		10/01/03 - 06/30/04								104,735	104,735		104,735
28	Less Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/03 - 09/30/03											
29	Enhanced SD/MC (Children) Revenue	10/01/03 - 06/30/04											
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03							19,859	1,033,852	1,053,710	23,738	1,077,448
35A		10/01/03 - 06/30/04							73,179	3,207,181	3,280,361	95,960	3,376,320
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03								35,473	35,473		35,473
37A		10/01/03 - 06/30/04								104,735	104,735		104,735
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/03 - 09/30/03											
39	Enhanced SD/MC (Refugees)	10/01/03 - 06/30/04											
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DETAIL COST REPORT

## DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County KINGS  
County Code 16

Legal Entity KINGS VIEW - KINGS COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number 00233		Total MAA	Total Inpatient	Total Outpatient	Total	50 00% FFP	54 35% FFP	52 95% FFP	Variable % FFP	75 00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			4,453,768	4,453,768						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement										
3	Total Medi-Cal Direct Service Gross Reimbursement				4,453,768						
4	Medi-Cal Administrative Reimbursement Limit				668,063						
5	Medi-Cal Administration				183,891						
6	Medi-Cal Administrative Reimbursement				183,891	91,946					91,946
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			140,208	140,208						
7A	Contract Providers Healthy Families Direct Service Gross Reim										
7B	Total Healthy Families Direct Service Gross Reimbursement				140,208						
8	Healthy Families Administrative Reimbursement Limit				14,021						
9	Healthy Families Administration				5,789						
10	Healthy Families Administrative Reimbursement				5,789				3,763		3,763
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin Activities Svc Functions 01 - 09										
12	Medi-Cal Admin Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof Med Personnel (County Only)				159,953					119,965	119,965
15	Other SD/MC Utilization Review (County Only)				72,608	36,304					36,304
16	SD/MC Net Reimbursement for Direct Services						582,186				582,186
16A								1,780,697			1,780,697
17	Enhanced SD/MC Net Reimb (Children)								4,074		4,074
17A									8,672		8,672
18	Enhanced SD/MC Net Reimb (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										2,623,444
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh SD/MC										
21	Total SD/MC Reimbursement (FFP)										2,623,444
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										2,623,444
24	Healthy Families Net Reimbursement								23,058		23,058
24A									68,078		68,078
25	Total Healthy Families Reimbursement Before Excess FFP										92,898
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										92,898

## STATE SHARE OF SD/MC COST

Line 6: Column D minus Column E	91,946
Line 10: Column D minus Column H	2,026
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	39,888
Line 15: Column D minus Column E	36,304
Line 16: Column D minus Column F	488,963
Line 16A: Column D minus Column G	582,186
Line 17: Column D minus Column H	2,154
Line 17A: Column D minus Column H	4,670
Line 18: Column D minus Column E	
Line 24: Column D minus Column H	12,416
Line 24A: Column D minus Column H	36,657
TOTAL STATE SHARE SD/MC COST	2,297,475